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For IMMEDIATE Release Wednesday, October 18, 1944

SECURITIES AND EXCHANGE COMMISSION
Philadelphia

SECURITIES ACT OF 1933

Release No. 3020

SECURITIES EXCHANGE ACT OF 1934

Release No. 3613

INVESTMENT COMPANY ACT OF 1940

Release No. 693

ACCOUNTING SERIES

Release No. 49

The Securities and Exchange Commission today announced that, preliminary to a reprinting of Regulation S-X, it had adopted a formal amendment to Rule 1-01 thereof. This amendment merely specifies that the Regulation is applicable to the financial statements prescribed in the following registration and report forms which were adopted since the last reprinting of the Regulation: Registration Forms S-1, S-2, S-3, S-4, S-5 and S-6 under the Securities Act of 1933, and Report Forms U5-K and U5-MD, respectively, under Sections 13 and 15 (d) of the Securities Exchange Act of 1934.

The text of the Commission's action follows:

The Securities and Exchange Commission, acting pursuant to authority conferred upon it by the Securities Act of 1933, particularly Sections 7 and 19 (a) thereof, the Securities Exchange Act of 1934, particularly Sections 12, 13, 15 (d) and 23 (a) thereof; and the Investment Company Act of 1940, particularly Sections 8, 30 and 38 (a) thereof, and deeming such action necessary and appropriate in the public interest and for the protection of investors and necessary for the execution of the functions vested in it by the said Acts, hereby amends Regulation S-X as follows:

Paragraph (a) of Rule 1-01 is amended by striking out the word "or" between "A-2" and "C-1" and inserting in its stead a comma and by deleting the semi-colon after "C-1" and adding the following material to such paragraph, "S-1, S-2, S-3, S-4, S-5 or S-6, except as otherwise specifically provided in such forms;"

Paragraph (c) of Rule 1-01 is amended by striking out the word "or" between "14-K" and "24-K" and by deleting the semi-colon after "24-K" and by adding the following material to such paragraph "or U5-K;"

Paragraph (d) of Rule 1-01 is amended by striking out the word "or" between "2-MD" and "4-MD" and by deleting the semi-colon and the word "and," which follow "4-MD" and by adding the following material to such paragraph, "or U5-MD; and,"

As amended paragraph (a) of Rule 1-01 reads as follows: "(a) Registration statements under the Securities Act of 1933, filed on Form A-2, C-1, S-1, S-2, S-3, S-4, S-5 or S-6, except as otherwise specifically provided in such forms;"

As amended paragraph (c) of Rule 1-01 reads as follows: "(c) Supplemental or periodic reports under Section 13 of the Securities Exchange Act of 1934, filed on Form 10-K, 11-K, 13-K, 14-K, 24-X or U5-K;"

As amended paragraph (d) of Rule 1-01 reads as follows: "(d) Supplemental or periodic reports under Section 15 (d) of the Securities Exchange Act of 1934, filed on Form 1-MD, 2-MD, 4-MD or U5-MD; and,"

Effective October 18, 1944